

110TH CONGRESS
2D SESSION

H. R. 7066

To amend the Internal Revenue Code of 1986 to expand the work opportunity tax credit to include disconnected youth.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 25, 2008

Mr. RANGEL introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to expand the work opportunity tax credit to include disconnected youth.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXPANSION OF WORK OPPORTUNITY CREDIT**
4 **TO INCLUDE DISCONNECTED YOUTH.**

5 (a) IN GENERAL.—Paragraph (1) of section 51(d) of
6 the Internal Revenue Code of 1986 is amended by striking
7 “or” at the end of subparagraph (H), by striking the pe-
8 riod at the end of subparagraph (I) and inserting “, or”,
9 and by adding at the end the following new subparagraph:
10 “(J) a disconnected youth.”.

1 (b) DISCONNECTED YOUTH.—Subsection (d) of sec-
2 tion 51 of such Code is amended by redesignating para-
3 graphs (11), (12), and (13) as paragraphs (12), (13), and
4 (14), respectively, and by inserting after paragraph (10)
5 the following new paragraph:

6 “(11) DISCONNECTED YOUTH.—The term ‘dis-
7 connected youth’ means any individual who is cer-
8 tified by the designated local agency—

9 “(A) as having attained age 16 but not age
10 25 on the hiring date,

11 “(B) as not regularly attending any sec-
12 ondary, technical, or post-secondary school dur-
13 ing the 6-month period preceding the hiring
14 date,

15 “(C) as not regularly employed during
16 such 6-month period, and

17 “(D) as not readily employable by reason
18 of lacking a sufficient number of basic skills.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to individuals who begin work for
21 the employer after the date of the enactment of this Act.

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